

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND
THE ATTACHMENTS HERETO TO DETERMINE WHETHER
THIS OBJECTION AFFECTS YOUR CLAIM(S)**

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and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
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**Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)**

NOTICE OF DEBTORS' 194TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims from Different Series of Debt)

PLEASE TAKE NOTICE that on January 27, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their 194th omnibus objection to claims (the “**Objection**”), and that a hearing (the “**Hearing**”) to consider the Objection will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

This Objection does not affect a Claimant's ability to receive distributions as a beneficial bondholder under the Debtors' Amended Joint Chapter 11 Plan (ECF No. 8015). If a Claimant disagrees with the Objection's treatment of the Claimant's claim, the Claimant may call the Debtors to try and resolve the Claimant's concerns at **1-800-414-9607**. If a Claimant is unable to resolve the Claimant's concerns with the Debtors before the deadline to respond, then the Claimant must file and serve a written response (a "**Response**") to the Objection in accordance with this notice, and the Claimant must appear at the Hearing described below.

A Claimant may participate in the Hearing telephonically provided that the Claimant complies with the Court's instructions, which can be found on the Court's website at www.nysb.uscourts.gov (the official website for the Bankruptcy Court), by clicking on "Directories" on the left hand side, and then clicking on "Telephonic Appearance Provider." A Claimant must also provide prior written notice by mail or e-mail of the Claimant's telephonic appearance to (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Edward Wu, Esq. (edward.wu@weil.com)) and (ii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq. (lmacksoud@kramerlevin.com)).

If a Claimant does not oppose the disallowance and expungement of the Claimant's claim, then the Claimant does not need to file a Response or appear at the Hearing.

PLEASE TAKE FURTHER NOTICE THAT the Hearing on the Objection is scheduled to be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Courtroom No. 621 of the United States Bankruptcy Court for the Southern District of New York

(the “**Bankruptcy Court**”), Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**. If a Claimant files a Response to the Objection, the Claimant should plan to appear at the Hearing either in person or telephonically. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claimant’s claim. If the Debtors do continue the Hearing with respect to the Claimant’s claim, then the Hearing will be held at a later date. If the Debtors do not continue the Hearing with respect to the Claimant’s claim, then a Hearing on the Objection will be conducted on the above date.

PLEASE TAKE FURTHER NOTICE THAT the deadline to submit a Response is **February 22, 2011 at 4:00 p.m. (Eastern Time)**. Only those Responses that are timely will be considered at the Hearing. A Claimant’s Response will be deemed timely only if it is: (a) filed with the Bankruptcy Court electronically using the Bankruptcy Court’s case filing system (the User’s Manual for the Electronic Case Filing System can be found at www.nysb.uscourts.gov) before the deadline for Responses **or** (b) **actually** received on a 3.5 inch disk, in text-searchable Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format **and** in hard copy at each of the following addresses on or before the deadline for response:

- A. Chambers of the Honorable Robert E. Gerber, United States Bankruptcy Court, One Bowling Green, Room 621, New York, New York 10004-1408;
- B. Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Joseph H. Smolinsky, Esq.); and
- C. Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Lauren Macksoud, Esq.).

A Claimant's Response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number, and the number of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which the Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to the Claimant's Response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person that can be contacted in connection with the Objection.

If a Claimant has any questions about this notice or the Objection, please contact the Debtors at **1-800-414-9607**. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIM.

PLEASE TAKE FURTHER NOTICE THAT the Court may grant the relief requested in the Objection without further notice or a hearing if a Claimant fails to file a timely Response or appear at the Hearing.

Dated: New York, New York
January 27, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
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Debtors.	:
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Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

DEBTORS' 194TH OMNIBUS OBJECTION TO CLAIMS
(Duplicate Debt Claims from Different Series of Debt)

<p>THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE OR RECLASSIFY CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON EXHIBIT "A" ANNEXED TO THIS OBJECTION.</p>

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) ("**MLC**") and
its affiliated debtors, as debtors in possession (collectively, the "**Debtors**"), respectfully
represent:

Relief Requested

1. Prior to the commencement of these chapter 11 cases, the Debtors issued several series of secured and unsecured debt securities. This Objection addresses individual proofs of claim that assert multiple claims arising from different series of debt (collectively, the “**Subject Proofs of Claim**” and each a “**Subject Proof of Claim**”).¹ Certain of the Subject Proofs of Claim also include claims arising from debt securities issued by General Motors Acceptance Corporation (“**GMAC**”), an entity entirely separate from MLC and not a debtor in these chapter 11 cases. A list of Subject Proofs of Claim is attached hereto as **Exhibit “A.”**

2. The Debtors proposed their chapter 11 plan (the “**Plan**”),² which allows aggregate claims for each series of debt. Accordingly, an individual Subject Proof of Claim that asserts a claim arising from the Debtors’ debt securities is duplicative because the Plan already allows claims arising from each series of the Debtors’ debt securities. If a Subject Proof of Claim asserts a claim arising from a GMAC debt security, the Debtors are not liable for such amounts.

3. The Debtors file this 194th Omnibus Objection (the “**194th Omnibus Objection**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and object to the Subject Proofs of Claim on the basis that, to the extent a Subject Proof of Claim alleges a claim arising from the Debtors’ debt securities, it is duplicative and, to the

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

² *Debtors’ Amended Joint Chapter 11 Plan*, dated December 7, 2010.

extent a Subject Proof of Claim alleges a claim arising from GMAC's debt securities, the Debtors are not liable. Accordingly, the Subject Proofs of Claim should be disallowed and expunged in their entirety.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. On June 1, 2009 ("**Commencement Date**"), four of the Debtors (the "**Initial Debtors**")³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the "**REALM/ENCORE Debtors**")⁴ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026. On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

6. On October 6, 2010, this Court entered an order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases,⁵ which authorized the Debtors to file omnibus objections to claims on several grounds that are in

³ The Initial Debtors are MLC, MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

⁴ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

⁵ See *Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 3007 and 9019(b) Authorizing the Debtors to (I) File Omnibus Claims Objections and (II) Establishing Procedures for Settling Certain Claims*, dated October 6, 2009 (ECF No. 4180).

addition to those grounds permitted under Bankruptcy Rule 3007(d) (the “**Procedures Order**”).

On August 31, 2010, the Debtors proposed the Plan.

The Debtors’ Debt Securities

7. Prior to the commencement of the Debtors’ chapter 11 cases, the Debtors issued certain debt securities: (a) 24 tranches of debentures, of which approximately \$22.86 billion in principal amount remained outstanding as of the Commencement Date (the “**Wilmington Trust Bonds**”), (b) two series of notes under a fiscal and paying agency agreement, of which approximately \$3.51 billion in principal amount remained outstanding as of the Commencement Date (the “**Deutsche Eurobonds**”), and (c) seven series of industrial revenue bonds (the “**IRBs**” and together with the Wilmington Trust Bonds and Deutsche Eurobonds, the “**Debt Securities**”).

8. The Debtors issued the Wilmington Trust Bonds pursuant to two indentures:

- (a) the Indenture, dated as of November 15, 1990, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the “**1990 Indenture**”), pursuant to which (i) \$299,795,000 of 9.40% Debentures due July 15, 2021 were issued on July 22, 1991, (ii) \$600,000,000 of 8.80% Notes due March 1, 2021 were issued on March 12, 1991, (iii) \$500,000,000 of 7.40% Debentures due September 1, 2025 were issued on September 11, 1995, (iv) \$15,000,000 of 9.40% Medium Term Notes due July 15, 2021 were issued on July 22, 1991, and (v) \$48,175,000 of 9.45% Medium Term Notes due November 1, 2011 were issued on December 21, 1990, and
- (b) the Indenture, dated as of December 7, 1995, between General Motors Corporation, as issuer, and Wilmington Trust Company, as successor-in-interest Indenture Trustee to Citibank, N.A., as such Indenture may have been amended, supplemented, or modified (the “**1995 Indenture**”), pursuant to which (i) \$377,377,000 of 7.75% Discount Debentures due March 15, 2036 were issued on March 20, 1996, (ii) \$500,000,000 of 7.70% Debentures due April 15, 2016 were issued on April 15, 1996, (iii) \$400,000,000 of 8.10% Debentures due June 15, 2024 were issued on June 10, 1996, (iv) \$600,000,000 of 6.75% Debentures due May 1, 2028 were issued on April 29, 1998, (v) \$1,500,000,000 of 7.20%

Notes due January 15, 2011 were issued on January 11, 2001, (vi) \$575,000,000 of 7.25% Quarterly Interest Bonds due April 15, 2041 were issued on April 30, 2001, (vii) \$718,750,000 of 7.25% Senior Notes due July 15, 2041 were issued on July 9, 2001, (viii) \$690,000,000 of 7.375% Senior Notes due October 1, 2051 were issued on October 3, 2001, (ix) \$875,000,000 of 7.25% Senior Notes due February 15, 2052 were issued on February 14, 2002, (x) \$1,150,000,000 of 4.50% Series A Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (xi) \$2,600,000,000 of 5.25% Series B Convertible Senior Debentures due March 6, 2032 were issued on March 6, 2002, (xii) \$1,115,000,000 of 7.375% Senior Notes due May 15, 2048 were issued on May 19, 2003, (xiii) \$425,000,000 of 7.375% Senior Notes due May 23, 2048 were issued on May 23, 2003, (xiv) \$3,000,000,000 of 8.375% Senior Debentures due July 15, 2033 were issued on July 3, 2003, (xv) \$4,300,000,000 of 6.25% Series C Convertible Senior Debentures due July 15, 2033 were issued on July 2, 2003, (xvi) \$1,250,000,000 of 8.250% Senior Debentures due July 15, 2023 were issued on July 3, 2003, (xvii) \$1,000,000,000 of 7.125% Senior Notes due July 15, 2013 were issued on July 3, 2003, (xviii) \$720,000,000 of 7.50% Senior Notes due July 1, 2044 were issued on June 30, 2004, and (xix) \$1,500,000,000 of 1.50% Series D Convertible Senior Debentures due June 1, 2009 were issued on May 31, 2007

9. Wilmington Trust Company, as indenture trustee under the 1990 Indenture and the 1995 Indenture, filed proof of claim 65793 and proof of claim 65729 asserting claims arising under the 1990 Indenture and the 1995 Indenture, respectively, on behalf of all noteholders thereunder. The Debtors have reconciled the amounts asserted in proofs of claim 65729 and 65793 and such amounts have been allowed pursuant to that certain stipulation, dated August 5, 2010.⁶ Proof of claim 65793 is allowed in the amount of \$1,419,471,545.22 subject to appropriate reserves and/or reductions in connection with any Court-authorized setoff exercised by an individual bondholder. Proof of claim 65729 is allowed in the amount of

⁶ *Stipulation and Agreed Order Among the Debtors, Wilmington Trust Company, Citibank, N.A., Solely in its Capacity as Paying Agent, Regarding Proofs of Claim Nos. 47871, 47872, 65729, 65793, and 66723*, dated August 5, 2010 and ordered on August 9, 2010 (ECF No. 6595). After the entry of the stipulation, the parties to the stipulation agreed to modify the amounts asserted in proof of claim 65793 and proof of claim 65729 to exclude the applicable original initial discount attributable to each debt instrument. The total allowed amounts have been revised and reflected in the Debtors' Plan.

\$21,928,183,895.36 subject to appropriate reserves and/or reductions in connection with any Court-authorized setoff exercised by an individual bondholder.

10. Section 4.3(e) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*” also acknowledges the validity of the claims arising from the Wilmington Trust Bonds and provides in pertinent part that:

The [Wilmington Trust Bond Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit “F” annexed hereto (the “**Fixed Allowed Note Claims**”).⁷ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

11. Pursuant to that certain Fiscal and Paying Agency Agreement, dated July 3, 2003,⁸ the Debtors issued €1,000,000,000 of 7.5% unsecured notes due 2013 and €1,500,000,000 of 8.375% unsecured notes due 2033 (i.e., the Deutsch Eurobonds). As of the Commencement Date, the principal amount outstanding under the Deutsch Eurobonds was approximately \$3.51 billion.

12. While there is no indenture trustee for the Deutsch Eurobonds, the Plan acknowledges claims arising under the Deutsch Eurobonds and provides that such claims be

⁷ A copy of the list with the Fixed Allowed Note Claims is annexed herein as **Exhibit “B.”**

⁸ *Fiscal and Paying Agency Agreement*, dated as of July 3, 2003, by and between General Motors Corporation (now known as MLC), as issuer, Deutsche Bank AG London, as fiscal agent, and Bank Général du Luxembourg S.A., as paying agent.

allowed in the amount of \$3,770,634,476, which is equal to the outstanding principal plus accrued and unpaid interest as of June 1, 2009 (i.e., the Commencement Date) based on the currency conversion rate on June 1, 2009.⁹ The Plan further provides that such amount will supersede any individual proofs of claim filed by record holders or beneficial owners of Deutsche Eurobonds. Specifically, Section 4.3(f) of Article IV of the Plan, entitled “*Treatment of Claims and Equity Interests*,” provides in pertinent part that:

The Eurobond Claims under that certain Fiscal and Paying Agency Agreement, dated as of July 3, 2003, among General Motors Corporation, Deutsche Bank AG London, and Banque Générale du Luxembourg S.A. shall be Allowed in the amount of \$3,770,634,476 and (ii) that certain Bond Purchase and Paying Agency Agreement, dated May 28, 1986, between General Motors Corporation and Credit Suisse, shall be Allowed in the amount of \$15,745,690 (together, the “**Fixed Allowed Eurobond Claims**”). The Fixed Allowed Eurobond Claims shall override and supersede any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Eurobond Claims.

13. Pursuant to the following seven indentures (collectively, the “**IRB Indentures**”), MLC issued certain IRBs:

- (a) the Trust Indenture, dated as of April 1, 1984, pursuant to which \$1,400,000 aggregate principal amount of City of Indianapolis, Indiana, Pollution Control Revenue Bonds (General Motors Corporation Project), Series 1984 were issued and outstanding;
- (b) the Indenture of Trust, dated as of July 1, 1994, pursuant to which \$12,500,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project) Series 1994 were issued and outstanding;
- (c) the Trust Indenture, dated as of July 1, 1995, pursuant to which \$58,800,000 aggregate principal amount of Michigan Strategic Fund, Multi-Modal Interchangeable Rate Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 1995 were issued and outstanding;

⁹ See 11 U.S.C. § 502(a).

- (d) the Indenture of Trust, dated as of July 1, 1999, pursuant to which \$10,000,000 aggregate principal amount of City of Moraine, Ohio, Solid Waste Disposal Revenue Bonds (General Motors Corporation Project), Series 1999 were issued and outstanding;
- (e) the Trust Indenture, dated as of March 1, 2002, pursuant to which \$20,040,000 aggregate principal amount of State of Ohio, Pollution Control Refunding Revenue Bonds (General Motors Corporation Project) Series 2002 were issued and outstanding;
- (f) the Indenture of Trust, dated as of December 1, 2002, pursuant to which \$46,000,000 aggregate principal amount of State of Ohio, Solid Waste Revenue Bonds, Series 2002 (General Motors Corporation Project) were issued and outstanding; and
- (g) the Trust Indenture, dated as of December 1, 2002, pursuant to which \$31,000,000 aggregate principal amount of City of Fort Wayne, Indiana, Pollution Control Revenue Refunding Bonds (General Motors Corporation Project), Series 2002 were issued and outstanding.

Law Debenture Trust Company of New York (“**Law Debenture**”) is successor indenture trustee under each of the IRB Indentures and filed seven proofs of claim (one for each IRB Indenture) for all claims arising under each IRB Indenture on behalf of all holders of IRBs issued thereunder. In addition, the Plan acknowledges and allows the claims arising under the IRBs.

Specifically, Section 4.3(e) of Article IV of the Plan provides in pertinent part that:

The [IRB Debt] Claims shall be Allowed in the respective amounts listed next to each Indenture set forth in Exhibit “F” annexed hereto (the “**Fixed Allowed Note Claims**”).¹⁰ The Fixed Allowed Note Claims shall override and supersede (i) any individual Claims filed by Registered Holders or beneficial owners of debt securities with respect to the Note Claims and (ii) solely with respect to the Allowed amount of the Note Claims, any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of the debt securities with respect to the Note Claims. For the avoidance of doubt, the terms of any stipulation or agreement between the Debtors and any Indenture Trustee, Registered Holder, or beneficial owner of debt securities with respect to the Note Claims shall continue in full force and effect

¹⁰ As mentioned above copy of the list with the Fixed Allowed Note Claims is annexed herein as Exhibit “B.”

except with respect to the Allowed amount of the Note Claims contained therein. Distributions to holders of Note Claims shall be made in accordance with Section 5.3(b) hereof.

A. Subject Claims Arising from the Debtors' Debt Securities Are Duplicative and Should be Expunged

14. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

15. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” Applicable law provides that “in bankruptcy, multiple recoveries for an identical injury are generally disallowed.” *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“to allow one creditor to assert two dollars in claims for every one dollar of loss from the same debtor violates principles of ratable distribution and offends notions of uniform treatment for creditors”) (quoting *In re Chateaugay Corp.*, 130 B.R. 690, 698 (S.D.N.Y. 1991)).

16. The Debtors have reviewed the Subject Proofs of Claim and believe that, to the extent the Subject Proofs of Claim allege a claim arising from the Debtors’ debt securities, the Subject Proofs of Claim are duplicative and unnecessary as claims arising from the Debtors’ debt securities will be fixed and allowed under the Debtors’ Plan. If the filed claims were to be allowed, an individual bondholder may impermissibly recover twice – once pursuant to the

Subject Proof of Claim and again pursuant to the allowed amount provided under the Plan.

Moreover, the Debtors are unable to confirm any individual bondholders is a beneficial holders of a debt instrument on the relevant dates.

17. Individual bondholders, to the extent they are beneficial bondholders as of the record date under the Debtors' Plan, will receive distributions either from (i) Wilmington Trust Company, in its capacity as indenture trustee, (ii) from Euroclear Bank or another clearing agency after surrendering their securities to Deutsche Bank AG London, in its capacity as the fiscal and paying agent under the Fiscal and Paying Agency Agreement, or (iii) Law Debenture, in its capacity as indentures trustee under the IRB Indentures. To avoid the possibility of multiple recoveries, the Debtors request that, to the extent a Subject Proof of Claim alleges claims arising from the Debtors' debt securities, the Court disallow and expunge the Subject Proofs of Claim subject to the occurrence of the effective date of the Plan.

B. Subject Claims Arising from GMAC Debt Securities Are Not Proper Claims Against the Debtors

18. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that "such claim is unenforceable against the debtor and the property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). Moreover, the Procedures Order provides that the Debtors may file omnibus objections to claims that "seek recovery of amounts for which the Debtors are not liable." (Procedures Order at 2).

19. As set forth above, certain of the Subject Proofs of Claim allege claims arising from amounts owing under debt securities issued by GMAC. The Debtors did not issue the GMAC debt securities and are not liable thereunder. The Debtors believe that claimants asserting claims arising under the GMAC bonds are confused by the similarity between the names of GMAC and General Motors Corporation or GM. Despite the similarity in names, the

Debtors are not liable under the GMAC debt securities and, accordingly, to the extent a Subject Proof of Claim asserts an amount due under a GMAC debt security, the Subject Proof of Claim should be disallowed and expunged in its entirety.

Reservation of Rights

20. The Debtors reserve the right to object to any of the claims that are not disallowed in their entirety for any reason.

Notice

21. Notice of this 194th Omnibus Objection has been provided in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

22. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 27, 2011

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
AASI CUST OF IRA FBO ROYAL B LAMBRIX 535 N 72ND AVE HART, MI 49420	3696	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$13,000.00 (U) \$13,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
ABRAHAM DORN CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 6909 MOLAKAI CIR BOYNTON BEACH, FL 33437	15944	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$20,000.00 (U) \$20,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
ALAN M COHEN TOD DTD 05/13/2005 92 FOX CHASE LANE WEST HARTFORD, CT 06117	6105	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,418.00 (U) \$15,418.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
ALBERT S CWANGER & AILEEN CWANGER & ALYSSA CWANGER & MICHELLE CWANGER JT TEN 36 DOWNING ST CHERRY HILL, NJ 08003	6511	Motors Liquidation Company	\$15,000.00 (S) \$0.00 (A) \$0.00 (P) \$1,090.00 (U) \$16,090.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
ALLAN C RABINOWITZ 911 PARK AVE 9B NEW YORK, NY 10075	5695	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$150,000.00 (U) \$150,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
ANDREA M FLETCHER 235 KAUFMAN ROAD HOT SPRINGS, AR 71913	11685	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$21,267.99 (U) \$21,267.99 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
ANDY ANANTHAKRISHNAN 8 FULLERTON ROAD MOORESTOWN, NJ 08057 UNITED STATES OF AMERICA	17137	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$37,500.00 (U) \$37,500.00 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
BETA ALPHA HOUSE CORP OF PSS ATTN: MS SUSAN BOSWORTH PO BOX 610 WALKERSVILLE, MD 21793	2733	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$32,534.00 (U) \$32,534.00 (T)	Multiple Bondholder	Pgs. 1-10	370442717 - 6.25% Series C Convertible Senior Debentures due July 1 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
BURTON EDELCHICK 7380 SE CONCORD PL HOBE SOUND, FL 33455	16397	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025
			\$0.00 (A)			UNKNOWN - Unknown Bond Holder
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$10,745.80 (U)			
			\$10,745.80 (T)			
BURTON EDELCHICK, TRUSTEE 7380 SE CONCORD PL HOBE SOUND, FL 33455	16398	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$14,080.60 (U)			
			\$14,080.60 (T)			
C. CHRISTOPH ARMIGER TTE C. CHRISTOPH ARMIGER TR. UAD 01/09/95 4907 LAKE RIDGE COURT VALPARAISO, IN 46383	16214	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AN5 - 9.40% Debentures due July 15, 2021
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$84,190.38 (U)			
			\$84,190.38 (T)			
CARL AND CORA STOLTZE 29406 320TH ST HINTON, IA 51024	15923	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051
						GMAC Bondholder - GMAC Bondholder
Unliquidated						

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Exhibit A

194th Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
CELESTINE I REMLINGER TTEE CELESTINE I REMLINGER TRUST DTD 10-14-94 32755 WASHINGTON LOOP DR PUNTA GORDA, FL 33982	7499	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$104,000.00 (U)			
			\$104,000.00 (T)			
CHARLES A. COTTEN 9281 PROMONTORY CIRCLE INDIANAPOLIS, IN 46236	3131	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$25,000.00 (U)			
			\$25,000.00 (T)			
CIRO GUASTELLA 176 BIABOU DR TOMS RIVER, NJ 08757	9347	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$22,040.00 (U)			
			\$22,040.00 (T)			
DAVID J BROCCO & GEORGANNA S BROCCO JT TEN 37266 BELCREST DR. STERLING HTS, MI 48312	3998	Motors Liquidation Company	\$4,590.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$0.00 (U)			
			\$4,590.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
DERRICK ROYAL 16895 MONTE VISTA ST DETROIT, MI 48221	14209	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$100,000.00 (U) \$100,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AT2 - 7.75% Discount Debentures due March 15, 2036 GMAC Bondholder - GMAC Bondholder
DR HORST SCHLAUSCH & RENATE SCHLAUSCH RINGSTRASSE 29 D-35614 ASSLAR GERMANY	1218	Motors Liquidation Company		Multiple Bondholder Foreign Currency Unliquidated	Pgs. 1-10	GMAC Bondholder - GMAC Bondholder XS0171943649 - 8.375% Notes due July 5, 2033
E ALDERN & J ALDERN TTEE ELAINE JOYCE ALDERN TRUST U/A DTD 01/07/1991 4000 MOSS CREEK DR FORT COLLINS, CO 80526	8149	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$17,500.00 (U) \$17,500.00 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
EDWARD S CUTLER TOD BENEFICAIRIES ON FILE 2 RICHMOND ROAD APT 121 WEST MILFORD, NJ 07480	17072	Motors Liquidation Company	\$20,122.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$20,122.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
EGIDIO GROSSI 501 HARVEST LN FRANKENMUTH, MI 48731	10412	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$50,000.00 (U)			
			\$50,000.00 (T)			
ELEANOR BREINAN PO BOX 442 EAST HADDAM, CT 06423	13096	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$27,796.50 (U)			
			\$27,796.50 (T)			
ELEANOR ROSENMAN TRUSTEE C/O ALLEN ROSENMAN 145 LAKE DESTINY TR ALTAMONTE SPRINGS, FL 32714	12422	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$31,080.00 (U)			
			\$31,080.00 (T)			
ESA FBO ALEXA L DORF ATTN ALEXA L DORF PERSHING LLC AS CUSTODIAN ESA R/I IMICHAEL DORF 6531 E MOUNTAIN SHADOWS PLACE TUCSON, AZ 85750	9494	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
EUGENE R & WILMA O GOETTLICHER EUGENE R GOETTLICHER 2620 DREW VALLEY ROAD NE ATLANTA, GA 30319	5095	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$22,000.00 (P) \$0.00 (U) \$22,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
EVELYN GREENBLATT REV TR DTD 12/12/90 EVELYN GREENBLATT TTEE 6037 POINTE REGAL CIRCLE #204 DELRAY BEACH, FL 33484	17380	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442717 - 6.25% Series C Convertible Senior Debentures due July 1 VARIOUS - Wilmington Trust - Not Specified GMAC Bondholder - GMAC Bondholder
Unliquidated						
GEORGE GROSS 5870 PARKWALK CIR W BOYNTON BEACH, FL 33472	17466	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$47,443.00 (U) \$47,443.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AJ4 - 8.80% Notes due March 1, 2021 370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
GLORIA PLOTKINS IRA 58 PACIA COURT ROSELAND, NJ 07068	17036	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,000.00 (U) \$8,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
HALLIE F HUDKINS JACK R HUDKINS 6800 S GRANITE AVE APT 514 TULSA, OK 74136	18889	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,000.00 (U) \$25,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
HANS J BRAUN 4416 WOOD ROAD RACINE, WI 53403 UNITED STATES OF AMERICA	17026	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$21,000.00 (U) \$21,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
HAROLD LITVAK DMD 655 MADISON AVE # 22 NEW YORK, NY 10065	18963	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 370442766 - 7.375% Senior Notes due October 1, 2051 370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
HARRIET K STERN 1750 ST CHARLES AVE APT 512 NEW ORLEANS, LA 70130	14116	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442717 - 6.25% Series C Convertible Senior Debentures due July 1
			\$0.00 (A)			370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (P)			370442766 - 7.375% Senior Notes due October 1, 2051
			\$63,794.00 (U)			GMAC Bondholder - GMAC Bondholder
			\$63,794.00 (T)			
HELEN O WHITLOW 1203 COLUMBIA AVENUE GLASGOW, KY 42141	7746	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$5,000.00 (U)			
			\$5,000.00 (T)			
HELENE SANOFF 22283 MISTY WOODS WY BOCA RATON, FL 33428	11356	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$61,900.45 (U)			
			\$61,900.45 (T)			
HERBERT SELMOWITZ 1995 UAD 11/17/95 ARNOLD & MICHELE ROSEN TTEE 555 KAPPOCK ST BRONX, NY 10463	3969	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
						370442766 - 7.375% Senior Notes due October 1, 2051
						370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041
						GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
HOWARD A BENJAMIN 22 CURLEW COURT HENDERSONVILLE, NC 28792	18273	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$48,746.82 (U)			
			\$48,746.82 (T)			
IRWIN ROSEN TRUST EDWARD J ROSEN & CAROL SILBERSTEIN TTEES THE IRWIN ROSEN TRUST U/A DTD 11/30/07 58 SKYLINE DRIVE MORRISTOWN, NJ 07960	5553	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$20,000.00 (U)			
			\$20,000.00 (T)			
JEAN B SHAPIRO 1705 N SHADY BROOK DR FULLERTON, CA 92831	13083	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AV7 - 8.10% Debentures due June 15, 2024 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$42,887.00 (U)			
			\$42,887.00 (T)			
JOANNE F LABINER 722 BROADWAY #8 NEW YORK, NY 10003	9215	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442AJ4 - 8.80% Notes due March 1, 2021 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$16,000.00 (U)			
			\$16,000.00 (T)			
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
JOANNE R KRAMER IRA JOANNE R KRAMER 42 UPPER WEDGEWOOD LANE VOORHEESVILLE, NY 12186	13087	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,854.00 (U) \$34,854.00 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 370442AV7 - 8.10% Debentures due June 15, 2024 GMAC Bondholder - GMAC Bondholder
JOANNE R KRAMER TRUST STEVEN J KRAMER TRUSTEE DUTCH VILLAGE APTS 9-2R MOHAWK HOUSE MENANDS, NY 12204	13086	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,221.00 (U) \$15,221.00 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
JOHN C STOLTZE, CARL P STOLTZE, CORA E STOLTZE LIVESTOCK PARTNERSHIP 29406 320TH ST HINTON, IA 51024	18269	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
Unliquidated						
JOHN M CORNISH CREDIT SHELTER TRUST C/O JOHN M CORNISH II 667 WOOD ST NEW BETHLEHEM, PA 16242	13779	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,975.00 (U) \$2,975.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AJ4 - 8.80% Notes due March 1, 2021 370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder

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Exhibit A

194th Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
JOSEPH J ECKER TTEE AND SHIRLEY A ECKER TTEE JOSEPH J & SHIRLEY A ECKER LIVING TRUST U/A DTD 12-14-01 1512 HIDDEN FIELDS DR WEST BEND, WI 53095	12877	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,106.00 (U) \$15,106.00 (T)	Multiple Bondholder	Pgs. 1-10	VARIOUS - Wilmington Trust - 1995 Indenture VARIOUS - Wilmington Trust - Not Specified GMAC Bondholder - GMAC Bondholder
JOSEPH M. ANGELO TTEE THE ERNESTINE ANGELO REV TR U/A/D 8/4/94 FBO ERNESTINE ANGELO 2251 WIGWAM PKWY. # 822 HENDERSON, NV 89074	3117	Motors Liquidation Company	\$7,227.50 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$7,227.50 (T)	Multiple Bondholder	Pgs. 1-10	VARIOUS - Wilmington Trust - 1995 Indenture VARIOUS - Wilmington Trust - Not Specified GMAC Bondholder - GMAC Bondholder
JUDITH KUDA PO BOX 883 LIGHTFOOT, VA 23090	12727	Motors Liquidation Company	\$45,489.25 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$45,489.25 (T)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
JUDITH S BASSOW 4000 DOVER ST WHEAT RIDGE, CO 80033	9592	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$35,138.00 (P) \$0.00 (U) \$35,138.00 (T)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
JULES & HARRIET SCHAEFFER 2121 WEYBRIDGE COMMON HOLLAND, PA 18966	15375	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$15,000.00 (U) \$15,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
JUNE D LAFFERTY TTEE JUNE D LAFFERTY REV LIV TRUST U/A DTD 12/15/1999 18260 LARAUGH NORTHVILLE, MI 48168	13723	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$12,000.00 (P) \$0.00 (U) \$12,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
KENNETH G WONG MD CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 2444 PINE ST. BAKERSFIELD, CA 93301	14577	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$50,862.75 (U) \$50,862.75 (T)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013 GMAC Bondholder - GMAC Bondholder

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
LEANORE K ZINSER & JOHN J ZINSER JT TEN BOBCAT TRAIL 2011 LYNX RUN NORTHPORT, FL 34288	15363	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
Unliquidated						
LENORE KITMAN 1106 NW 88 WAY PLANTATION, FL 33322	3329	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,944.38 (U) \$9,944.38 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
LEO HAAS & ALAN B HAAS JTWROS 5380 CEDAR LAKE DR - UNIT 101 BOYNTON BEACH, FL 33437	6098	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$49,718.00 (U) \$49,718.00 (T)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
LEONARD N TOBER 10980 QUAIL HOLLOW DR PAINESVILLE, OH 44077	7050	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$105,000.00 (U) \$105,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AU9 - 7.70% Debentures due April 15, 2016 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
LEWIS J NAKKEN & MARILYN M NAKKEN 908 AMBERVIEW DRIVE SW BYRON CENTER, MI 49315	769	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BQ7 - 7.375% Senior Notes due May 23, 2048
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$98,575.20 (U)			
			\$98,575.20 (T)			
LILLIAN BEDELL MARTIN BEDELL AND GARY BEDELL JTWROS 331 VICTORY BLVD NEW ROCHELLE, NY 10804	17564	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051
			\$0.00 (A)			370442BS3 - 7.125% Senior Notes due July 15, 2013
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$51,000.00 (U)			
			\$51,000.00 (T)			
LILLIAN BEDELL MARTIN BEDELL & GARY BEDELL JTWROS 331 VICTORY BLVD NEW ROCHELLE, NY 10804 UNITED STATES OF AMERICA	17565	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$51,000.00 (U)			
			\$51,000.00 (T)			
LILLIAN DEMARCO WISE JEAN L DEMARCO 10501 KENLAUREN TER CHARLOTTE, NC 28210	10733	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
						370442774 - 7.25% Senior Notes due July 15, 2041
						GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
LILLIAN WISE 10501 KENLAUREN TER CHARLOTTE, NC 28210	10734	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
Unliquidated						
MARTHA JEAN SUMMERS DESIGNATED BENE PLAN/TOD 7 SAINT FRANCIS DR COVINGTON, IN 47932	10859	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$30,000.00 (U) \$30,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
Unliquidated						
MARY K WALMAR TTEE MARY K WALMAR 4912 145TH AVE SE BELLEVUE, WA 98006 UNITED STATES OF AMERICA	13942	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041 GMAC Bondholder - GMAC Bondholder
Unliquidated						
MARY R MARTIN (IRA) 3410 MALIBU CT ARLINGTON, TX 76017	10695	Motors Liquidation Company	\$8,642.59 (S) \$0.00 (A) \$15,475.01 (P) \$0.00 (U) \$24,117.60 (T)	Multiple Bondholder	Pgs. 1-10	370442AZ8 - 6.75% Debentures due May 1, 2028 GMAC Bondholder - GMAC Bondholder

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Exhibit A

194th Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MARY T ARNOLD C/O MORGAN STANLEY SMITH BARNEY ATTN FEDLMAN/DOYLE FFC: MARY T ARNOLD #642-092536 1775 EYE ST NW SUITE 200 WASHINGTON, DC 20006	3959	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$26,255.25 (U) \$26,255.25 (T)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
MELVIN A VAN DYKE 25 HAWK RIDGE ROAD MEREDITH, NH 03253	13085	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$296,816.00 (U) \$296,816.00 (T)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 370442AR6 - 7.40% Debentures due September 1, 2025 370442AV7 - 8.10% Debentures due June 15, 2024 370442BT1 - 8.375% Senior Debentures due July 15, 2033 GMAC Bondholder - GMAC Bondholder
MILDRED W KANE 9623 S HOLLYBROOK LK DR APT 104 BLDG 13 PEMBROKE PINES, FL 33025	8921	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$21,243.50 (U) \$21,243.50 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 370442BQ7 - 7.375% Senior Notes due May 23, 2048 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MILTON B JONES & GRACE G JONES 1501 E 1500 N PROVO, UT 84604	10292	Motors Liquidation Company	\$10,127.44 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$10,127.44 (T)	Multiple Bondholder	Pgs. 1-10	370442733 - 5.25% Series B Convertible Senior Debentures due March 15, 2011 GMAC Bondholder - GMAC Bondholder
MORRIS HORWITZ ANNABELLE HORWITZ 810 AUDUBON WAY UNIT HP307 LINCOLNSHIRE, IL 60069	6112	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
Unliquidated						
MRS B LOIS & REV GLEN HUEHOLT TOD R HUEHOLT,C YOUNG & B HOLMES SUBJ TO STA RULES HC1 BOX 38D WHITE HAVEN, PA 18661	5889	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$24,481.69 (U) \$24,481.69 (T)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011 GMAC Bondholder - GMAC Bondholder
MRS MARIE GIASE 46 BROADWAY AVE COLONIA, NJ 07067	4017	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$46,284.55 (U) \$46,284.55 (T)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
Unliquidated						

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
MS&CO C/F EDMUND CLAROS IRA STANDARD DATED 04/14/99 4573 N CAMINO CAMPERO TUCSON, AZ 85750	11092	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$43,000.00 (U) \$43,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442AR6 - 7.40% Debentures due September 1, 2025 GMAC Bondholder - GMAC Bondholder
MS&CO C/F WILLIAM J RANIOLO IRA ROLLOVER DATED 09/13/94 15 WOODHULL RD EAST SETAUKET, NY 11733	12300	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$31,189.00 (U) \$31,189.00 (T)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048 GMAC Bondholder - GMAC Bondholder
MS&CO C/F JAMES A HOOKS IRA STANDARD DATED 04/07/87 1036 GENEVA STREET LIVERMORE, CA 94550	15186	Motors Liquidation Company	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$28,040.71 (U) \$28,040.71 (T)	Multiple Bondholder	Pgs. 1-10	370442758 - 7.25% Senior Notes due February 15, 2052 GMAC Bondholder - GMAC Bondholder
NATALIE JAMES DESIGNATED BENE PLAN/TOD 36444 ROYAL SAGE CT PALM DESERT, CA 92211	14876	Motors Liquidation Company	\$45,000.00 (S) \$45,000.00 (A) \$0.00 (P) \$0.00 (U) \$90,000.00 (T)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
NORMAN GUSSE 1405 LAUREL DRIVE MACEDONIA, OH 44056	5845	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$12,907.25 (U)			
			\$12,907.25 (T)			
			Unliquidated			
PHYLLIS FIALKOW 120 E HARTSDALE AVE HARTSDALE, NY 10530	13785	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$25,000.00 (U)			
			\$25,000.00 (T)			
			Unliquidated			
RAYMOND E DOLMAN 9475 DUNKIRK RD SPRING HILL, FL 34608	1823	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041
						GMAC Bondholder - GMAC Bondholder
Unliquidated						
ROBERT E WILSON R/O IRA ROBERT E WILSON 4301 E EASTMAN AVE DENVER, CO 80222	5390	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$52,680.00 (P)			
			\$0.00 (U)			
			\$52,680.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
ROBERT H FRIESEN ROLLOVER IRA C/O ROBERT H FRIESEN 2060 LOCUST ST DENVER, CO 80207	17388	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442774 - 7.25% Senior Notes due July 15, 2041 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$37,050.00 (P)			
			\$0.00 (U)			
			\$37,050.00 (T)			
ROBERT J CAVA, PC 1038 LITTLE EAST NECK RD WEST BABYLON, NY 11704	2529	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$50,000.00 (U)			
			\$50,000.00 (T)			
ROBERT JOHNSON PO BOX 278 GAINESBORO, TN 38562	4121	Motors Liquidation Company	\$40,509.47 (S)	Multiple Bondholder	Pgs. 1-10	370442766 - 7.375% Senior Notes due October 1, 2051 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$40,509.47 (P)			
			\$0.00 (U)			
			\$81,018.94 (T)			
ROBERT N CORLEY CGM IRA ROLLOVER CUSTODIAN 5501 DUNROBIN DR. APT 3405 SARASOTA, FL 34238	3369	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044 GMAC Bondholder - GMAC Bondholder
			\$0.00 (A)			
			\$0.00 (P)			
			\$21,221.75 (U)			
			\$21,221.75 (T)			

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Exhibit A

194th Omnibus Objection

Motors Liquidation Company, et al.
Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
RONALD S BOXMAN & JUDITH BOXMAN JTEN 59 KNOLLWOOD DRIVE MAYS LANDING, NJ 08330	2231	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$15,000.00 (U)			
			\$15,000.00 (T)			
ROYAL B LAMBRIX & GLADYS P LAMBRIX JTWROS TOD BENEFICIARIES ON FILE 535 N 72ND AVE HART, MI 49420	3695	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$23,000.00 (U)			
			\$23,000.00 (T)			
RUTH B GREENBERG TTEE RUTH B GREENBERG REVOCABLE TRUST U/A DTD 10/13/99 POST OFFICE BOX 6604 FLORENCE, SC 29502	10752	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			370442AR6 - 7.40% Debentures due September 1, 2025
			\$0.00 (P)			370442BT1 - 8.375% Senior Debentures due July 15, 2033
			\$302,000.00 (U)			370442BW4 - 8.25% Senior Debentures due July 15, 2023
			\$302,000.00 (T)			GMAC Bondholder - GMAC Bondholder

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
SOUTHBRIDGE INTERNATIONAL CORP EPS # P-4915 P.O. BOX 025650 MIAMI, FL 33102	16777	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$19,435.46 (U)			
			\$19,435.46 (T)			
STEPHEN HOFFMAN IRA FCC AS CUSTODIAN 3596 S OCEAN BLVD APT 104 BOCA RATON, FL 33487	11967	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$32,000.00 (U)			
			\$32,000.00 (T)			
STEVE BEIKER AND KATHRYN L BEIKER JTWROS 1018 CARDINGTON WICHITA, KS 67212	13762	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$10,000.00 (U)			
			\$10,000.00 (T)			
STUART A GREENBERG P O BOX 5289 FLORENCE, SC 29502	10753	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BT1 - 8.375% Senior Debentures due July 15, 2033
			\$0.00 (A)			370442BW4 - 8.25% Senior Debentures due July 15, 2023
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$150,000.00 (U)			
			\$150,000.00 (T)			

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CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
THERESA JOAN ROSENBERG 2742 RUE SANS FAMILLE RALEIGH, NC 27607	4239	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	VARIOUS - Wilmington Trust - 1995 Indenture
			\$0.00 (A)			VARIOUS - Wilmington Trust - Not Specified
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$20,000.00 (U)			
			\$20,000.00 (T)			
Unliquidated						
THOMAS C SIEGMANN 11728 SHELTERING PINE DR ORLANDO, FL 32836	14766	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442733 - 5.25% Series B Convertible Senior Debentures due March 15, 2041
						370442816 - 7.25% Quarterly Interest Bonds due April 15, 2041
						GMAC Bondholder - GMAC Bondholder
Unliquidated						
THOMAS J CULLINANE 6100 W BROADWAY AVE APT 226 NEW HOPE, MN 55428	5361	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$30,000.00 (U)			
			\$30,000.00 (T)			
Unliquidated						
TIM AND MARGOT HILL TIM HILL 12716 6TH AVE NW SEATTLE, WA 98177	15783	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
						GMAC Bondholder - GMAC Bondholder
Unliquidated						

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
TOM J. HEPLER, IRA 808 RIGEL DRIVE DECATUR, AL 35603	11147	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	UNKNOWN - Unknown Bond Holder
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$65,840.50 (U)			
			\$65,840.50 (T)			
TOMMY & JULIE KOOPMAN 314 4TH ST NW ORANGE CITY, IA 51041	15226	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (A)			370442758 - 7.25% Senior Notes due February 15, 2052
			\$0.00 (P)			GMAC Bondholder - GMAC Bondholder
			\$1,900.00 (U)			
			\$1,900.00 (T)			
VETERANS HOME OF CALIFORNIA, BARSTOW STATE OF CALIFORNIA DEPARTMENT OF VETERAN AFFAIRS OFFICE OF THE CHIEF COUNSEL 1227 O STREET RM 306 SACRAMENTO, CA 95814	14698	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BW4 - 8.25% Senior Debentures due July 15, 2023
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$300,000.00 (U)			
			\$300,000.00 (T)			
VIRNA C FITZ 895 WILSON DR DOVER, DE 19904	18977	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442725 - 7.375% Senior Notes due May 15, 2048
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$10,000.00 (U)			
			\$10,000.00 (T)			

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
VLADIMIR ISTOMIN 755 ANDERSON AVE 2F CLIFFSIDE PARK, NJ 07010	5696	Motors Liquidation Company	\$5,000.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$27,000.00 (P)			
			\$22,000.00 (U)			
			\$54,000.00 (T)			
WILLIAM H MARSTON & CYNTHIA RM MARSTON JT TEN 717 PRIN MEADOW LANE SAINT LOUIS, MO 63141	15070	Motors Liquidation Company	\$0.00 (S)	Multiple Bondholder	Pgs. 1-10	370442BB0 - 7.20% Notes due January 15, 2011
			\$0.00 (A)			GMAC Bondholder - GMAC Bondholder
			\$0.00 (P)			
			\$20,309.80 (U)			
			\$20,309.80 (T)			
WILLIAM M KELLEY 535 GRADYVILLE RD W-114 NEWTOWN SQUARE, PA 19073	10409	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442BS3 - 7.125% Senior Notes due July 15, 2013
						GMAC Bondholder - GMAC Bondholder
			Unliquidated			
WISE, LILLIAN 10501 KENLAUREN TER CHARLOTTE, NC 28210	10735	Motors Liquidation Company		Multiple Bondholder	Pgs. 1-10	370442121 - 7.50% Senior Notes due July 1, 2044
						370442774 - 7.25% Senior Notes due July 15, 2041
						GMAC Bondholder - GMAC Bondholder
			Unliquidated			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

194th Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE DISALLOWED AND EXPUNGED						
Name and Address of Claimant	Claim #	Debtor	Claim Amount and Priority (1)	Grounds For Objection	Objection Page Reference	CUSIP - Description of Security
Claims to be Disallowed and Expunged Totals	100		\$201,708.25 (S)			
			\$45,000.00 (A)			
			\$241,852.48 (P)			
			\$3,314,196.33 (U)			
			\$3,802,757.06 (T)			

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit B

FIXED ALLOWED NOTE CLAIMS**Wilmington Trust 1990 Indenture****Fixed Allowed Amount**

9.40% Debentures due July 15, 2021	\$309,680,298
8.80% Notes due March 1, 2021	\$536,202,711
7.40% Debentures due September 1, 2025	\$507,066,072
9.4% Medium-Term Notes due July 15, 2021	\$15,010,245
9.45% Medium-Term Notes due November 1, 2011	\$48,808,100

Wilmington Trust 1995 Indenture

7.75% Discount Debentures due March 15, 2036	\$213,338,714
7.70% Debentures due April 15, 2016	\$504,711,704
8.10% Debentures due June 15, 2024	\$414,135,144
63/4% Debentures due May 1, 2028	\$599,250,820
7.20% Notes due January 15, 2011	\$1,540,836,389
7.25% Quarterly Interest Bonds due April 15, 2041	\$580,326,736
7.25% Senior Notes due July 15, 2041	\$725,408,420
7.375% Senior Notes due October 1, 2051	\$698,481,250
7.25% Senior Notes due February 15, 2052	\$877,819,444
4.50% Series A Convertible Senior Debentures due March 6, 2032	\$39,866,281
5.25% Series B Convertible Senior Debentures due March 6, 2032	\$2,634,125,000
7.375% Senior Notes due May 15, 2048	\$1,118,654,722
7.375% Senior Notes due May 23, 2048	\$425,696,528
8.375% Senior Debentures due July 15, 2033	\$3,061,758,700
6.25% Series C Convertible Senior Debentures due July 15, 2033	\$4,401,527,778
8.25% Senior Debentures due July 15, 2023	\$1,281,933,413
7.125% Senior Notes due July 15, 2013	\$1,024,152,876
7.5% Senior Notes due July 1, 2044	\$729,000,000
1.50% Series D Convertible Senior Debentures due June 1, 2009	\$1,009,112,882

Law Debenture Trust Company of New York Indentures

Industrial Revenue Bond-City Of Moraine, Ohio (616449AB0)	\$10,282,500
Industrial Revenue Bond-City Of Moraine, Ohio (616449AA2)	\$12,851,563
Industrial Revenue Bond-City of Indianapolis, Indiana (455329AB8)	\$1,413,125
Industrial Revenue Bond-Michigan Strategic Fund (594693AQ6)	\$59,711,400
Industrial Revenue Bond-Ohio Water Development Authority (67759ABC2)	\$47,449,000
Industrial Revenue Bond-State of Ohio (677596AU2)	\$20,321,813
Industrial Revenue Bond-City of Fort Wayne (349272AT1)	\$31,961,000

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

ORDER GRANTING DEBTORS' 194TH OMNIBUS OBJECTION TO CLAIMS
(Duplicative Debt Claims from Different Series of Debt)

Upon the 194th omnibus objection, dated January 27, 2011 (the “**194th Omnibus Objection**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, seeking entry of an order that disallowing and expunging certain proofs of claim as duplicative, all as more fully described in the 194th Omnibus Objection; and due and proper notice of the 194th Omnibus Objection having been provided, and it appearing that no other or further notice need be provided ; and the Court having found and determined that the relief sought in the 194th Omnibus Objection is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 194th Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 194th Omnibus Objection to Claims.

ORDERED that the relief requested in the 194th Omnibus Objection is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit “A” (the “**Order Exhibit**”) annexed hereto are disallowed and expunged in their entirety subject to the occurrence of the effective date of the Plan; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claims listed on Exhibit “A” annexed to the 194th Omnibus Objection that are not disallowed pursuant to this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

UNITED STATES BANKRUPTCY JUDGE